

ID: CCA\_2010070713452537

Number: **201033035**

Office:

Release Date: 8/20/2010

UILC: 6229.02-00

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**From:**

**Sent:** Wednesday, July 07, 2010 1:45:28 PM

**To:**

**Cc:**

**Subject:** RE:

Note that the new Form 872 (rev. Sept. 2009) has now replaced the Form 872-i. So the statute for assessing partnership items against a partner can be open via a Form 872-i, the current revision of the Form 872, or because the partner did not file a U.S. return so that his statute is open indefinitely.